

ID: CCA_2009032510480437

Number: **200917040**

Office:

Release Date: 4/24/2009

UILC: 6020.02-00, 6227.00-00

From:

Sent: Wednesday, March 25, 2009 10:48:07 AM

To:

Cc:

Subject: RE:

If we make a substitute withholding return under section 6020(b) for partnership withholding of taxes on foreign persons, it is "good and sufficient for all legal purposes." *Id.* Subsequent to our making such a return, either the partnership or the foreign partner can file an AAR within 3 years under section 6227 requesting adjustment to the amounts reported on the substitute return.

If the foreign partner has not filed a U.S. return, he could just include the amounts on his first return filed for that tax year. If he has previously filed a U.S. tax return for that tax year, he could do nothing since section 6222 would allow us to assess any inconsistently reported amounts, or he could file an AAR under section 6227(d) to request a change to his original reporting.